

provided by the Petitioners is conflicting in various key areas depending upon the forum in which the Petitioners are providing evidence and the manner in which it is most advantageous for that forum.

Based upon the foregoing findings, the Board does not see the need for further proceedings. The Board will therefore issue an order on October 13, 1995 affirming the Director's determination unless the parties convince the Board, through a written memorandum filed by October 12, 1995, that such an order is inappropriate.

SO ORDERED, this 8th day of September, 1995.

John H. Cordrey

[Signature]

Regina C. Andriano

Joseph S. Yucht

TAX APPEAL BOARD OF THE STATE OF DELAWARE

STEVEN GOLDSTEIN, SELMA)	
GOLDSTEIN, LOUIS GOLDSTEIN,)	
KAREN GOLDSTEIN, and RONALD)	
GOLDSTEIN,)	
Petitioners,)	
)	
v.)	Docket Nos. 1039, 1041,
)	1042, and 1043
DIRECTOR OF REVENUE,)	
Respondent.)	
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Before: John H. Cordrey, Esquire, Chairman, Joseph S. Yucht, Esquire, Vice Chairman:
David Eppes, and Regina Dudzic, Members.

Petitioner is represented by Richard P. Beck, Esq.

Joseph Patrick Hurley, Jr., Esquire, Deputy Attorney General for Respondent.

ORDER

John H. Cordrey, Esquire, Chairman. This is the Board's order regarding the above captioned case. The Board has reviewed the submission of Mr. Beck dated October 12, 1995 concerning this matter as well as the other pertinent evidence introduced.

In his latest submission, Mr. Beck contends the evidence provided to the Board by Stephen Goldstein is not in conflict with his testimony at the Municipal Court. The Board has reviewed the Municipal Court testimony which was introduced and the Board agrees that the testimony at that trial was: "Who are the principals of Canterbury?" - "My sister and myself." Technically the testimony of Stephen Goldstein at the Municipal Court trial can be reconciled with his testimony before the Board, because, as suggested by Mr. Becker, the owners of the corporation at the time of the transfer of the deed could have been all of the Petitioners and at

the time of the Municipal Court trial the owners of the Corporation could have been Stephen and Karen Goldstein. Yet the testimony of Stephen Goldstein before the Municipal Court is couched in the nature of what happened to the real estate. If the testimonies are to be reconciled, the testimony at the Municipal Court hearing conveniently sidestepped the question of how the real estate became the property of Stephen Goldstein and Karen Goldstein. In talking about the transfer the references at the Municipal Court trial are to a transfer by a deed. If other evidence is to be believed, the transfer of the property's ownership to Stephen and Karen Goldstein did not take place through a deed, as the equitable owners were the same both before and after the transfer of the deed. It was the subsequent transfer of the stock which would have triggered the change in equitable ownership of the real estate.

Given the lengths which the Board has gone in order to reconcile the testimonies, based upon the admitted misstatements contained within Stephen Goldstein's affidavit, and the witnesses' demeanor upon the stand, the Board does not believe that the transactions occurred in the manner put forth by the Petitioners.

Based upon the previous findings of the Board and the further review of the record, the Director's determination is affirmed.

SO ORDERED, this 17th day of November, 1995.

Regina C. Audy

John H. Cordrey

Joseph S. Yucht

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